



MINUTES OF THE BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES, STATE OF CALIFORNIA

Violet Varona-Lukens, Executive Officer
Clerk of the Board of Supervisors
383 Kenneth Hahn Hall of Administration
Los Angeles, California 90012

At its meeting held July 20, 2004, the Board took the following action:

57-D

Supervisor Antonovich made the following statement:

“Section 170 of the Revenue and Taxation Code provides that the Assessor may reassess property damaged or destroyed by misfortune or calamity if the assessee files an application for reassessment. This section also provides that the Assessor may, with the approval of the Board of Supervisors, reassess the property without the necessity of filing an application. This authority was delegated to the Assessor for fires and the civil disturbances in 1992, the earthquakes in 1994, and most recently the October 2003 fires in Los Angeles County.

“The best interests of the County and our taxpayers are served when the Assessor is permitted to reassess properties identified in the normal course of work. This action will prevent having to visit those properties at a later date when and if an application is filed.”

Therefore, on motion of Supervisor Antonovich, seconded by Supervisor Burke, unanimously carried, the Board, as a result of the fires started in July 2004, adopted the attached resolution authorizing the Assessor to proceed immediately to reassess property which has suffered damaged caused by misfortune or calamity without the necessity of the assessee of that property first filing an application for reassessment.

9072004-57-D

Attachment

Copies distributed:
Each Supervisor
Chief Administrative Officer
County Counsel

Letter sent to:
Assessor